

# **Acton FY06 Budget Information Session**

Sponsored by  
Acton Board of Selectmen  
Acton Public School Committee  
Acton-Boxborough Regional School Committee

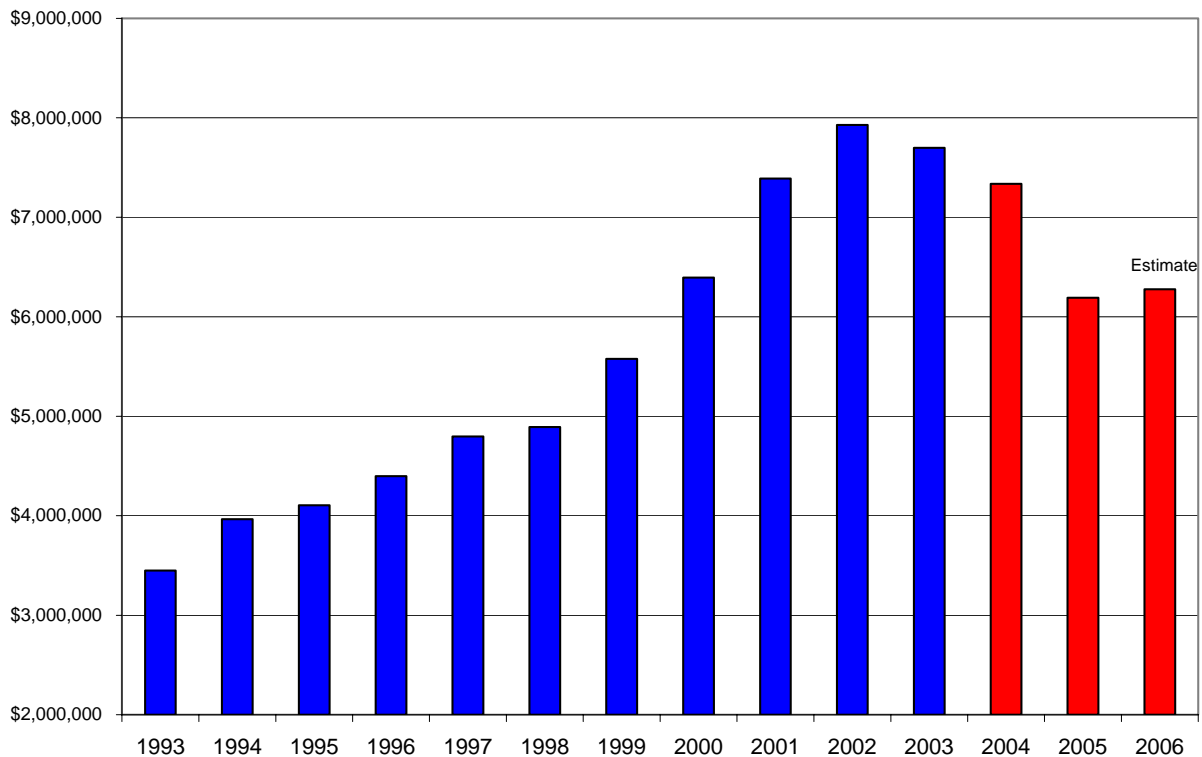
**Wednesday, February 16, 2005**  
**7:00 p.m.**  
Acton-Boxborough Regional High School Auditorium

## How did we get here?

Two years ago we asked for a \$3 million operating override and the citizens responded by passing that request. Last year we did not ask for an override, and we used free cash and budget cuts to solve our budget deficit. This year we face the need for another operating override. Many ask, if we just passed an operating override two years ago, why do we now need another one?

There are three main reasons. First, state revenues have not returned to the peak levels we experienced three years ago and remain at least \$1.7 million below what they were in 2002-2003. This is a decline of over 20 percent in the total state aid we receive, and on inflation adjusted terms, the amount of state aid we receive is about equivalent to what we received nine years ago even though our needs have dramatically increased during that time frame.

**Figure 1**  
**Total Net State Aid to Acton**



Second, the town has approved only one operating override in the last fourteen years. Over the years, we have successfully balanced our budgets while maintaining services through the judicious use of reserves including free cash, stabilization fund, and creative, efficient management. We are now at the point where those reserves have been fully utilized, and we must look to the taxpayers to support our programs while also making cuts in certain areas.

Third, and perhaps most important, is what we call the “structural deficit.” Under the law, proposition 2½ only permits an increase of 2½ percent on the base tax levy plus any additional tax revenue new construction contributes. To maintain services, our total budget,

excluding debt exclusion amounts,<sup>1</sup> has been increasing at an annual rate of 5.75 percent per year. Our ability to fund these budgetary increases has historically come from increases in state aid, new growth, and use of various cash reserves as well as the allowed increase in the tax levy. Some relatively simple math shows just how difficult it is to maintain services under these limiting conditions. In FY05 our budgets total approximately \$60 million. Assume that in the coming year, the budget grows by 5 percent or an increase of \$3 million. Additional revenue generated under Proposition 2½ is approximately \$1.2 million plus new growth of \$600,000 or a total increase of \$1.8 million. Assuming no increases in other revenue sources,<sup>2</sup> that immediately leads to a budget shortfall of \$1.2 million. Assume further that budget increases follow the long term trend of almost 7 percent rather than 5 percent. Then the budget shortfall increases to \$2.4 million.

The obvious question is why can't we contain our budgets to increases of less than 5 percent? A number of factors are at work. First, the schools and municipal government are labor intensive organizations, with wages and associated benefit costs comprising 75 percent of our total budget. To maintain the quality of our workforce we must pay competitive salaries and that translates into wage increases in the 3-4 percent range over the last few years. Health insurance costs in recent years have been rising by 20 percent or more on an annual basis.<sup>3</sup> And the Middlesex Retirement System costs have been rising 15 percent per year. Without adding any new staff, and without adding any other budgetary increases for the other 25 percent of the budget, these three elements result in an annual budgetary increase of 5 percent as shown below:

Wages (60% of budget * 3.5% increase)	=	2.1% increase
Health Insurance (12% of budget * 20% increase)	=	2.4% increase
Pension (3% of budget * 15% increase)	=	<u>0.5% increase</u>
<b>Budgetary increase due to these four factors</b>	=	<b>5.0% increase</b>

This 5 percent alone is more than what Proposition 2½ allows us to fund, thus the structural deficit. As noted above in prior years we have been able to use other sources of revenue to counter this effect, but such resources and reserves are no longer available. This year we need an operating override if we are to meet current service levels even without adding anything new.

The need for an override this year is obvious, but what does the future hold? With this ongoing structural deficit, are we likely to face repeated requests for operating overrides and tax increases of 12 percent? Trying to project the future even one year out is difficult at best, but it is important to recognize that a major portion of this year's projected tax increase is due to increases in debt payments on the various construction projects we voted for several years ago. Indeed FY06 is likely to be the peak year in terms of debt payments on these projects, and as these debt payments begin to decline in the future so will the tax burden. Thus, next year (FY07)

<sup>1</sup> Debt exclusions are excluded because they were separately voted and approved, and are excluded from the constraints of Proposition 2½.

<sup>2</sup> In fact this year we are looking at a significant decline in other revenue sources due to the depletion of free cash.

<sup>3</sup> We have taken several actions such as adding new less, expensive plans to ameliorate the impact of rising health care costs.

if there is no override, the tax increase is likely to be *less* than 2.5% given the current projection of a modest decline in debt payments. Thus while there may be a need for operating override requests in the future, the overall tax impact is likely to be considerably smaller.

## **Town of Acton**

# Municipal Budget Projection By Object FY'05 -- FY '06

## Analysis of the FY '06 Budget by Major Budget Category

FY05	FY06 A-BUDGET	FY '06 A-Budget				FY '06 B-Budget			
		Percentage Change between FY '05 and FY '06 A-Budget	Percentage of '06 A-Budget	Dollar change between FY '05 and FY '06 A-Budget	Percent of total dollar change in between '05 Budget and the '06 A-Budget	FY '06 B - Budget (without an Override)	Dollar change from FY'06 A-Budget	Percentage Change A-Budget to B-Budget	
SALARIES - BOARD MEMBERS	3,455	3,558	3.0%	0.02%	103	0.01%	\$ 2,155	(1,403)	-39.43%
SALARIES - PROFESSIONAL	2,389,288	2,460,966	3.0%	13.04%	71,678	5.71%	\$ 2,283,804	(177,162)	-7.20%
SALARIES - CLERICAL	723,919	745,637	3.0%	3.95%	21,718	1.73%	\$ 643,137	(102,500)	-13.75%
SALARIES - OTHER NON EXEMPT	4,936,424	5,232,081	6.0%	27.73%	295,657	23.55%	\$ 4,529,931	(702,150)	-13.42%
SALARIES - OVERTIME	927,077	943,497	1.8%	5.00%	16,420	1.31%	\$ 824,281	(119,216)	-12.64%
					-				
TOTAL SALARIES	8,980,163	9,385,739	4.5%	49.75%	405,576	32.31%	8,283,308	(1,102,431)	-11.75%
					-				
FRINGE - LONGEVITY	27,150	27,965	3.0%	0.15%	815	0.06%	\$ 27,965	-	
FRINGE - EDUCATIONAL INCENTIVE STIPEND	232,282	239,250	3.0%	1.27%	6,968	0.56%	\$ 239,250	-	
FRINGE-OTHER	42,300	43,569	3.0%	0.23%	1,269	0.10%	\$ 43,569	-	
FRINGE-UNIFORMS	100,828	103,853	3.0%	0.55%	3,025	0.24%	\$ 103,853	-	
FRINGE- EMPLOYEE DEVELOPMENT	108,628	111,887	3.0%	0.59%	3,259	0.26%	\$ 111,687	(200)	-0.18%
FRINGES - HEALTH INSURANCE	2,174,535	2,565,951	18.0%	13.60%	391,416	31.18%	\$ 2,565,951	-	
FRINGES - LIFE INSURANCE	7,040	7,251	3.0%	0.04%	211	0.02%	\$ 7,251	-	
FRINGES - UNEMPLOYMENT	15,000	15,450	3.0%	0.08%	450	0.04%	\$ 15,450	-	
FRINGES - WORKERS COMP	117,810	123,701	5.0%	0.66%	5,891	0.47%	\$ 123,701	-	
FRINGES - PAYROLL TAXES	103,454	106,558	3.0%	0.56%	3,104	0.25%	\$ 106,558	-	
FRINGES - PENSION	1,620,891	1,736,915	7.2%	9.21%	116,024	9.24%	\$ 1,736,915	-	
ALLOCATION OF EMPLOYEE BENEFITS	(135,136)	(151,352)	12.0%	-0.80%	(16,216)	-1.29%	\$ (151,352)	-	
TOTAL WAGES AND BENEFITS	13,394,945	14,316,736	6.9%	75.89%	921,791	73.43%	13,214,105	(1,102,631)	-7.70%
SNOW AND ICE REMOVAL	400,000	412,000	3.0%	2.18%	12,000	0.96%	\$ 362,000	(50,000)	-12.14%
INFRASTRUCTURE MAINTENANCE	883,626	910,135	3.0%	4.82%	26,509	2.11%	\$ 850,135	(60,000)	-6.59%
OTHER - EQUIPMENT MAINTENANCE/RENTAL	365,564	376,531	3.0%	2.00%	10,967	0.87%	\$ 376,531	-	
WASTE REMOVAL	52,000	53,560	3.0%	0.28%	1,560	0.12%	\$ 43,560	(10,000)	-18.67%
POLICE CRUISER REPLACEMENT	50,784	75,000	47.7%	0.40%	24,216	1.93%	\$ 24,216	(50,784)	-67.71%
OTHER - PUBLIC CELEBRATION	2,500	4,500	80.0%	0.02%	2,000	0.16%	\$ 4,500	-	
VETERANS BENEFITS	6,000	16,000	166.7%	0.08%	10,000	0.80%	\$ 16,000	-	
OTHER - PURCHASE OF SERVICE	358,821	369,586	3.0%	1.96%	10,765	0.86%	\$ 369,586	-	
OTHER - PURCHASE OF SUPPLIES	220,920	227,548	3.0%	1.21%	6,628	0.53%	\$ 210,448	(17,100)	-7.51%
OTHER - BOOKS AND PERIODICALS	97,695	100,626	3.0%	0.53%	2,931	0.23%	\$ 79,751	(20,875)	-20.75%
OTHER - LEGAL	490,000	504,700	3.0%	2.68%	14,700	1.17%	\$ 504,700	-	
OTHER	25,676	26,446	3.0%	0.14%	770	0.06%	\$ 26,446	-	
OTHER - INSURANCE	368,000	386,400	5.0%	2.05%	18,400	1.47%	\$ 386,400	-	
UTILITIES	400,333	480,400	20.0%	2.55%	80,067	6.38%	\$ 480,400	-	
TEACHER PAY DEFERRAL	43,116	43,116	0.0%	0.23%	-	0.00%	\$ 43,116	-	
GAS AND DIESEL	116,130	139,356	20.0%	0.74%	23,226	1.85%	\$ 139,356	-	
DEBT INSIDE 2 1/2	334,591	248,363	-25.8%	1.32%	(86,228)	-6.87%	\$ 248,363	-	
TRIENNIAL REVALUATION		175,000		0.93%	175,000	13.94%	\$ 175,000	-	
Overhead Charges to Revolving and Enterprise Accounts							\$ (255,000)	(255,000)	N/A
Less: Previous Year's Overhead Charges							\$ 74,390	74,390	N/A
TOTAL	17,610,701	18,866,002		100.00%	1,255,300	100.00%	17,374,002	(1,492,000)	-7.91%
% Change to FY '05		7.13%					-1.34%		
Replacement/new personnel	\$	-					\$ -	-	
Capital (from capital plan)		-					\$ -	-	
SUBTOTAL	17,610,701	18,866,002					\$ 17,374,002		
% Change to FY '05		7.13%					-1.34%		
Excluded Debt	2,691,048	2,673,822					\$ 2,673,822	-	
		-0.64%					\$ (0)	-	
TOTAL	20,301,749	21,539,824					\$ 20,047,824	(1,492,000)	-6.93%
% Change to FY '05		6.10%					-1.25%		

## ALTERNATIVE MUNICIPAL BUDGETS FOR FY 2006

The great preponderance of Municipal funding is expended in paying for personnel who provide the various municipal services offered by the Town. Of course, there must be other funding as well to provide those people the tools to do their jobs. But since the Town's employees are our most important asset this summary of the three Alternative Municipal Budgets under consideration for Fiscal Year 2006, which begins 1 July 2005, is primarily set out below in terms of the numbers of people involved. The three potential budgets are described below, in descending order:

**ALTERNATIVE BUDGET ONE** – Same operational level of services supported in FY2005, except a interim change in Transfer Station hours, plus one operational funding addition, and with some additional capital equipment replacements:

Department	Brief Mission Statement	Staffing	Comments
All Municipal Departments	Provide traditional and required municipal government services to the Town residents	Essentially the same staff as FY2005 <sup>1</sup>  203.70 FTEs <sup>2</sup>  (High <sup>3</sup> = 218.36 FTEs)	Assessors Branch will be provided extra funds so as to complete the legally required 9 <sup>th</sup> year physical inspection revaluation. Worn vehicles: a front-end loader, 3 one-ton pickup/dump trucks, a three quarter ton pickup and a stake body truck will be replaced.
Solid Waste Crew	Receives and disposes of solid waste and recyclable materials, maintains and operates Transfer Station	2.50 FTEs  down from 5.10  (High= 5.10 FTEs)	Eliminate 2.6 FTEs or -51%. Reduce to a 2 day per week operation & eliminate trash brokerage program previously operated to reduce NESWC costs.
<b>Total</b>		206.20 FTEs	Decrease 2.6 FTEs

<sup>1</sup> Under any scenario for FY2006, in view of the imminent end of the 20 year NESWC solid waste disposal contract, the current plan is to at least temporarily reduce the operation of the Transfer Station to 2 days per week pending final determination as to the future solid waste disposal plan, future use of the current station site, and the method by which the old landfill may be satisfactorily capped. This interim change will allow a decrease in the current Solid Waste Crew from 5.10 FTEs to 2.50 FTEs which will occur in July 2005 under any of the Alternative Budgets.

<sup>2</sup> "FTEs" stands for Full Time Equivalent employees. This includes an accumulation of part time employee's working hours, and budgeted overtime for full time employees.

<sup>3</sup> "High" indicates the historically highest number of FTEs achieved, often being numbers reached circa FY1989.

**ALTERNATIVE BUDGET TWO** – Same operational level of services supported in FY2005, except a interim change in Transfer Station hours, and with one operational funding addition:

Department	Brief Mission Statement	Staffing	Comments
All Municipal Departments	Provide traditional and required municipal government services to the Town residents	Essentially the same staff as FY2005  203.70 FTEs  (High = 218.36 FTEs)	Assessors Branch will be provided extra funds so as to complete the legally required 9 <sup>th</sup> year physical inspection revaluation.
Solid Waste Crew	Receives and disposes of solid waste and recyclable materials, maintains and operates Transfer Station	2.50 FTEs  down from 5.10  (High= 5.10 FTEs)	Eliminate 2.6 FTEs or -51%. Reduce to a 2 day per week operation & eliminate trash brokerage program previously operated to reduce NESWC costs.
<b>Total</b>		206.20 FTEs	Decrease 2.6 FTEs

**ALTERNATIVE BUDGET THREE** – Reduced level of services as compared to FY2005:

Department	Brief Mission Statement	Staffing	Comments
Building	Building permits and inspections for Building Code enforcement, supports Board of Appeals and Board of Selectmen as applicable re comprehensive permits, variances, site plans and special permits.	3.80 FTEs  (High= 4.30 FTEs)	No change from FY2005
Clerk	Keeps Town records including committee/board lists, swears in appointed or elected persons, makes arrangements for and supervises elections. Issues Death Certificates and Marriage Licenses, compiles Town Census.	2.75 FTEs  (High = 3.00 FTEs)	No change from FY2005
Citizens Library	Provide library services in West Acton, delivers book to homebound residents and specializes in large print and children's collections	0.70 FTEs  (High = 0.8 FTEs)	No Change from FY2005

Council on Aging	Provide health, recreation and meal programs for Senior Citizens at the Senior Center	2.20 FTEs down from 2.40 (High= 2.8 FTEs)	Decrease 0.20 FTEs or –8.33%, reduce the operation of the Senior Center by 1 hour per day
Council on Aging Van Service	Provides transportation services to elderly and disabled citizens	1.40 FTEs (High= 1.40 FTEs)	No Change from FY2005
Engineering	Provide civil engineering and land survey services, develops sidewalk, field and other designs, supervises in-house construction projects, maintain traffic signals and parking meters.	2.25 FTEs  down from 3.25  (High= 5.25 FTEs)	Decrease 1.0 FTE or –30.8%. Reduced public access to staff.
Finance <sup>4</sup>	Process the financial business of the Town and Acton Public Schools, handling transactions of over \$130M, assess property values, defend abatement claims, collect taxes due, issue bills, checks, W-2s and compile reports required by DOR	13.20 FTEs  down from 14.20 FTEs  (High= 14.4 FTEs)	Decrease 1.00 FTEs or –7.0%. Reduced public access to staff
Fire	Provide fire suppression and rescue & emergency medical assistance and transport, as well as fire prevention inspection services	44.70 FTEs down from 52.70  (High= 56.8 FTEs) <sup>5</sup>	Decrease 8.00 FTEs (Firefighter/EMTs) or –15.2% and close a Fire Station.
Health	Supervise sewer operations and Acton Nursing Service, monitor septic pumping, enforce numerous Federal, State & local regulations, inspect food purveyors, administer Hazardous Materials Bylaw, supports Board of Health and Sewer Commissioners	3.40 FTEs  down from 4.40  (High= 5.5 FTEs)	Decrease 1.00 FTEs or –22.7% Withdrawal of assistant/clerical support and reduced public access.
Highway	Maintain all Town vehicles, make & erect signs, clean storm water catch basins, construct sidewalks & berms, repair and pave streets, sand and plow streets, sweep streets	13.85 FTEs  down from 14.85  (High= 17.80 FTEs)	Decrease 1.00 FTE or – 6.7%, decrease snow plow budget by \$50K, decrease sanding routes from 8 to 7, take longer plowing snow, less street and sidewalk construction or repairs
Nursing Service	Provide visiting home nursing services & care to Acton citizens	8.5 FTEs  (High= 8.5 FTEs)	No Change from FY2005

<sup>4</sup> Finance includes Accounting, Assessing and Collector

<sup>5</sup> Included former civilian Fire Dispatchers since laid off and higher overtime funding required to keep up minimum intended shift manning, but no change in number of Firefighter/EMTs employed.

Solid Waste Crew	Receives and disposes of solid waste and recyclable materials, maintains and operates Transfer Station	2.50 FTEs  down from 5.10  (High= 5.10 FTEs)	Eliminate 2.60 FTEs or -51%. Reduce to a 2 day per week operation & eliminate trash brokerage program previously operated to reduce NESWC costs.
Human Resources	Handle union and other employee relations, comply with Federal & State laws such as FMLA, ADA, EEOC & COBRA	2.00 FTEs  (High= 2.00 FTEs)	No Change from FY2005
Information Technology	Maintain and improve Town web site, email servers, computers and associated equipments, implement technology to improve productivity	2.0 FTEs  (High= 2.0 FTEs)	No Change from FY2005
Manager	Chief executive officer of the Town, manage staff, responsible to Board of Selectmen, Chief Procurement Officer	3.60 FTEs  (High = 4.0 FTEs)	No Change from FY2005
Memorial Library	Provide Town wide library services. Circulates nearly 500,000 items annually. Children's reading programs. Also maintains a collection of Civil War artifacts.	11.20 FTEs  down from 14.95  (High= 16.1 FTEs)	Decrease 3.75 FTEs or -25.1%. AML will be closed 3 days a week, 30% reduction in materials, failure of State certification so no inter library borrowing
Municipal Properties	Operation, maintenance of, and janitorial service in, Town buildings and grounds, management of roadside vegetation, will in FY06 include 23,000 sq. ft. Public Safety Facility replacing 4,500 sq. ft. old police station.	9.85 FTEs including a seasonal hire  (High= 9.85 FTEs)	No change from FY2005
Natural Resources & Cemetery	Provide support to Conservation Commission, Cemetery Commission, Friends of the Arboretum, Land Stewardship Sub-committee, Open Space Committee. Maintenance of 60+ acres of playing fields. Protection of wetlands and beaver control. Operation and maintenance of two cemeteries	4.24 FTEs  (High= 4.24 FTEs)	No Change in FY2005
Planning	Planning for and regulating	2.00 FTEs	Decrease 0.50 FTE

	growth in the community, drafting and correcting zoning regulations, review of building proposals, support for Planning Board and Community Preservation Committee.	down from 2.50  (High= 4.00 FTEs)	or –20%. Withdrawal of clerical support, reduced public access.
Police	Enforce law, maintain visible patrols throughout the Town, juvenile intervention, respond to calls such as assault, robbery, domestic violence, etc. Apprehend drunk drivers, investigate crimes and arrest offenders. Maintain incident records and provide copies for insurance purposes. Direct traffic.	42.17 FTEs <sup>6</sup>  down from 49.5  (High= 49.5FTEs)	Decrease 7.33 FTEs (Officers) or –14.8%.
Recreation	Provides recreational opportunities for all ages, summer camp & swimming programs, youth & adult sports and concerts. Supports Recreation Commission.	Zero FTEs  down from 6.12  (High= 6.12 FTEs)	Eliminate all (6.12) FTEs or –100% by withdrawing all taxpayer funding, making program self-supporting by increasing fees for participants to self-supporting levels
<b>TOTALS</b>		176.3 FTEs down from 208.8 in FY2005 (High= 223.46)	Decrease 32.5 FTEs as compared to FY2005 or –15.6% About a \$1.5M cut in services.

F. Dore' Hunter 2/9/05

<sup>6</sup> Includes Dispatchers and 2 Records Clerks

**FY06 B-BUDGET**

**CUTS-AT-A-GLANCE**

**NATURAL RESOURCES DEPARTMENT**

Reduce Rodent (Beaver) Control

**RECREATION DEPARTMENT**

Return Entire Tax Subsidy to the Municipal Budget

**PLANNING DEPARTMENT**

Eliminate Clerical Support

**DEPARTMENT OF PUBLIC WORKS – HIGHWAY DIVISION**

Eliminate 1 FTE

Reduce Paving Program \$60,000 (rely on Chapter 90 Funding for most paving)

Reduce Snow Removal Budget 12.5% (\$50,000)

Reduce/Deplete Stockpiles of Inventory Materials Without Replacing Inventory

**DEPARTMENT OF PUBLIC WORKS – TRANSFER STATION**

Reduce Operation to 2 Days per Week, For Acton Residents Only

**DEPARTMENT OF PUBLIC WORKS – ENGINEERING DEPARTMENT**

Eliminate 1 FTE Engineer (1/3 of Department)

**FIRE DEPARTMENT**

Eliminate 8 FTE Firefighters (1/5 of Department)

Close 1 Station

**HEALTH DEPARTMENT**

Eliminate 1 FTE Clerical Position

Eliminate 1 of 2 Hazardous Waste Collection Days

**HEALTH DEPARTMENT - NURSING DIVISION**

Indirect Overhead Chargeback (\$20,000)

**POLICE DEPARTMENT**

Eliminate 4 FTE Police Officers

Replace Only 1 Cruiser

Reduce Coverage

**MEMORIAL LIBRARY**

Eliminate 3.75 FTE

Cut Materials Budget

Close 3 Days/Week

**ASSESSORS DEPARTMENT**

Eliminate 1 FTE Clerical (1/3 of Department)

Reduce Appraisal Services for Appellate Tax Board Defenses

**COUNCIL ON AGING**

Reduce Staff Support Hours for Programming, Outreach and Volunteer Coordination

Reduce Programs

Reduce Hours of Operation

## **Municipal Budget Cuts in Recent Years**

### **Personnel**

Building Department	1.00 FTE
Memorial Library	1.20 FTE
Town Clerk	0.25 FTE
Highway	0.70 FTE
Town Manager	0.40 FTE
Planning	0.50 FTE

10 percent reduction in public safety overtime

### **Capital**

Reduction in police cruiser replacement program by 2 cruisers

Reduction/elimination of capital replacement program in each of last three years from the operating budget:

*FY03*

Funded only \$600,000 out of \$1,402,539 needed in capital items.

*FY04*

Funded only \$440,000 out of \$1,587,800 needed in capital items.

*FY05*

Funded \$227,000 out of \$2,783,392 needed in capital items.

*FY06 – A Budget*

Funding only \$175,000 out of \$1,161,814 needed in capital items.

## **Acton-Boxborough Regional School District**

# Acton-Boxborough Regional School District

## Proposed FY06 Budget Request

<u>Account Description</u>	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2005 Budget</u>	<u>2005 YTD</u>	<u>2006 Request</u>	<u>Diff in \$</u>	<u>Diff in %</u>
01 SALARIES, TEACHING Totals:	\$11,575,148.00	\$11,397,384.79	\$11,633,938.00	\$11,090,972.07	\$12,000,207.00	\$366,269.00	3.15%
02 SALARIES, PRINCIPALS Totals:	\$662,447.00	\$659,617.08	\$679,232.00	\$680,081.74	\$681,474.00	\$2,242.00	0.33%
03 SALARIES, CNTRL ADMN Totals:	\$371,720.00	\$380,714.50	\$390,185.00	\$393,717.27	\$407,143.00	\$16,958.00	4.35%
04 SALARIES, CLER/TECH Totals:	\$2,122,738.00	\$2,080,011.43	\$2,198,270.00	\$2,232,306.06	\$2,174,785.00	-\$23,485.00	-1.07%
05 SALARIES, ATHLETICS Totals:	\$348,322.00	\$349,341.61	\$319,671.00	\$271,303.19	\$335,835.00	\$16,164.00	5.06%
06 SALARIES, BUILDINGS Totals:	\$234,686.00	\$235,045.49	\$242,117.00	\$227,056.27	\$246,334.00	\$4,217.00	1.74%
07 SALARIES, CUSTODIAL Totals:	\$665,241.00	\$682,679.91	\$684,858.00	\$644,925.66	\$705,650.00	\$20,792.00	3.04%
08 SALARIES, HOME INSTR Totals:	\$14,000.00	\$14,160.88	\$14,000.00	\$1,544.50	\$14,000.00	\$0.00	0.00%
09 SALARIES, SUBS Totals:	\$108,900.00	\$101,616.42	\$97,504.00	\$97,866.13	\$114,029.00	\$16,525.00	16.95%
10 FRINGES, COURSE REIM Totals:	\$13,000.00	\$11,573.00	\$12,350.00	\$6,616.25	\$12,968.00	\$618.00	5.00%
11 FRINGES, HLTH INSUR Totals:	\$2,281,320.00	\$2,296,123.94	\$3,432,481.00	\$1,983,377.55	\$3,619,902.00	\$187,421.00	5.46%
12 FRINGES, LIFE INSUR Totals:	\$21,000.00	\$16,977.73	\$21,000.00	\$17,702.89	\$22,245.00	\$1,245.00	5.93%
13 FRINGES, UNEMPLYMNT Totals:	\$43,575.00	\$76,904.63	\$50,500.00	\$18,854.33	\$43,025.00	-\$7,475.00	-14.80%
14 FRINGES, WORKRS COMP Totals:	\$69,775.00	\$59,372.00	\$59,000.00	\$47,438.00	\$61,950.00	\$2,950.00	5.00%
15 FRINGES, PENSION Totals:	\$562,352.00	\$546,838.42	\$581,404.00	\$550,183.90	\$636,505.00	\$55,101.00	9.48%
16 INSTRUCT SUPPLIES Totals:	\$195,243.00	\$185,420.81	\$168,669.00	\$125,816.07	\$221,025.00	\$52,356.00	31.04%
17 INSTRUCT TEXTBOOKS Totals:	\$159,411.00	\$152,776.70	\$115,041.00	\$111,057.42	\$132,141.00	\$17,100.00	14.86%
18 INSTRUCTIONAL, LBY Totals:	\$30,329.00	\$33,923.27	\$40,834.00	\$13,337.81	\$20,482.00	-\$20,352.00	-49.84%
19 OTHER, CAP OUTLAY Totals:	\$81,976.00	\$100,257.24	\$82,123.00	\$62,392.90	\$130,530.00	\$48,407.00	58.94%
22 OTHER, PROP/CASUALTY Totals:	\$145,304.00	\$143,187.00	\$135,000.00	\$210,726.96	\$287,285.00	\$152,285.00	112.80%
23 OTHER, MAINT BLDG/GR Totals:	\$312,042.00	\$412,490.84	\$208,250.00	\$181,551.41	\$230,233.00	\$21,983.00	10.56%
24 OTHER, MAINT EQUIP Totals:	\$138,411.70	\$126,865.99	\$137,222.00	\$130,755.64	\$157,580.00	\$20,358.00	14.84%
26 OTHER, LEGAL SERVICE Totals:	\$95,000.00	\$198,071.94	\$95,000.00	\$86,486.38	\$107,500.00	\$12,500.00	13.16%
27 OTHER, ADMIN SUPP Totals:	\$542,020.30	\$494,257.42	\$492,904.00	\$317,654.91	\$516,405.00	\$23,501.00	4.77%
28 OTHER, ATHLETIC SUPP Totals:	\$105,407.00	\$114,666.94	\$101,955.00	\$48,926.85	\$105,973.00	\$4,018.00	3.94%
29 OTHER, CUSTODL SUPP Totals:	\$34,587.00	\$43,203.39	\$32,857.00	\$38,678.45	\$39,500.00	\$6,643.00	20.22%
30 OTHER, SPED TRANSP Totals:	\$508,353.00	\$501,133.64	\$537,968.00	\$513,276.57	\$566,140.00	\$28,172.00	5.24%

# Acton-Boxborough Regional School District

## Proposed FY06 Budget Request

<u>Account Description</u>	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2005 Budget</u>	<u>2005 YTD</u>	<u>2006 Request</u>	<u>Diff in \$</u>	<u>Diff in %</u>
31 OTHER, STUDENT TRANS Totals:	\$353,591.00	\$342,872.65	\$366,527.00	\$340,030.24	\$390,663.00	\$24,136.00	6.59%
32 OTHER, TRAVEL Totals:	\$22,526.00	\$18,483.40	\$22,882.00	\$12,886.19	\$24,245.00	\$1,363.00	5.96%
33 OTHER, SPED TUITION/ Totals:	\$2,572,665.00	\$2,275,965.49	\$2,577,652.00	\$3,141,147.78	\$2,726,881.00	\$149,229.00	5.79%
34 OTHER, UTILITIES Totals:	\$553,375.00	\$740,506.99	\$986,692.00	\$1,003,627.56	\$1,049,326.00	\$62,634.00	6.35%
35 OTHER, SEWER Totals:	\$223,940.00	\$181,675.81	\$223,940.00	\$216,683.79	\$231,968.00	\$8,028.00	3.58%
Character Code Subtotal (less debt):	\$25,168,405.00	\$24,974,121.35	\$26,742,026.00	\$24,818,982.74	\$28,013,929.00	\$1,271,903.00	4.76%
21 OTHER, DEBT SERVICE Totals:	\$1,685,560.00	\$1,685,559.29	\$1,652,194.00	\$1,652,194.11	\$2,389,343.00	\$737,149.00	44.62%
Debt Subtotal:	\$1,685,560.00	\$1,685,559.29	\$1,652,194.00	\$1,652,194.11	\$2,389,343.00	\$737,149.00	44.62%
Grand Totals:	\$26,853,965.00	\$26,659,680.64	\$28,394,220.00	\$26,471,176.85	\$30,403,272.00	\$2,009,052.00	7.08%

# Acton-Boxborough Regional Schools

FY '06 Budget Reductions

**SH (\$821,500)**

Scenario: "Program Model"

<b>FTE</b>	<b>Position Cut</b>	<b>Amount</b>	<b>Total Cut</b>
<b>6.5</b>	<b>Duty Supervisors/Monitors</b>	<b>\$150,000</b>	<b>\$150,000</b>
	<b>Student Activities</b>	<b>\$50,000</b>	<b>\$200,000</b>
<b>1.4</b>	<b>Alternative Programs</b>	<b>\$80,000</b>	<b>\$280,000</b>
<b>0.5</b>	<b>School Counselor</b>	<b>\$22,500</b>	<b>\$302,500</b>
<b>1.0</b>	<b>Vice Principal</b>	<b>\$100,000</b>	<b>\$402,500</b>
<b>3.5</b>	<b>Program Assistants</b>	<b>\$60,000</b>	<b>\$462,500</b>
<b>2.0</b>	<b>Building Support Positions</b>	<b>\$70,000</b>	<b>\$532,500</b>
<b>6.4</b>	<b>Teaching Positions</b>	<b>\$289,000</b>	<b>\$821,500</b>
<b>21.3*</b>			<b>\$821,500</b>

# Acton-Boxborough Regional Schools

## FY '06 Budget Reductions

**JH (\$411,000)**

**Scenario: "Split School Model"**

<b>FTE</b>	<b>Position Cut</b>	<b>Amount</b>	<b>Total Cut</b>
0.6	Teacher Assistant	\$15,000	\$15,000
0.5	Librarian	\$30,000	\$45,000
4.0	Exploratory Teachers - Grade 8	\$180,000	\$225,000
0.2	World Language Teacher - Grade 8	\$9,000	\$234,000
0.4	Math Teacher - Grade 8	\$18,000	\$252,000
0.4	Science Teacher - Grade 8	\$18,000	\$270,000
0.4	English Teacher - Grade 8	\$18,000	\$288,000
0.4	Social Studies Teacher - Grade 8	\$18,000	\$306,000
	Intramurals	\$5,000	\$311,000
	Student Activities	\$25,000	\$336,000
1.0	Assistant Principal	\$75,000	\$411,000
7.9			\$411,000

## **Alternative Regional School Budgets for FY 2006**

The Regional School Committee has adopted two different budgets for FY2006, one which stays within the available revenues and one which includes an additional \$1.4 million, which the proposed \$3.8 million operating override would provide. If Acton voters choose to approve of an operating override, the resulting budget would allow the regional schools to provide approximately the same staffing level and services as were provided this year. Living within the available revenues (if the override is not approved) would result in significant changes in how we provide educational services to our junior high and high school students.

At Acton-Boxborough Regional High School, there are many students who will perform extraordinarily well regardless of the level of resources provided, but all students will experience larger class sizes; for many students this will make it more difficult for them to make connections with teachers; they will have fewer classes to choose from, which will result in more students having more free time within the school day. There will be less supervision during school hours and fewer activities outside of the classroom to engage these students and make them a part of the high school community.

The combined effect of increasing enrollment and reduction of staff over the last several years has increased average class size from 21.6 in 2001-2002 to 25.2 in 2004-2005. Teachers with an increasingly larger number of students can be expected to give fewer complex assignments and to spend less time per student commenting on writing and other assignments. Class sizes at the high school currently range between 6 and 49, with 55 classes having more than 30 students. Counselors, with an average case load of 236 students, are expected to deal with the mental health needs of their students as with academic issues and post high school planning, including the time-consuming college application process.

When students have “free” periods, either for lunch or because they are not scheduled for a class during a particular period, they may spend this time in the commons areas (cafeteria), student centers, or in the library. This year the library frequently reached its capacity of 160 students and was unable to accommodate additional students. The reduction in supervision planned if the override does not pass would limit the capacity to 50 students and result in many more students not being able to use the library resources during their free periods. Reductions in other program support positions would affect the world language lab, science labs, career exploration activities and community service activities.

Living within the available revenues (no override) will result in families shouldering an even larger burden for activities through fees. Currently students pay a fee of \$160 per sport per season for athletics; \$75 per year for band participation; and \$50 per year for a number of “competitive” extracurricular activities (e.g., Academic Decathlon, Speech and Debate). Additionally, seniors who drive to school pay \$200 to park on campus. These fees will increase in the next school year, if the Regional Schools go forward with a “no override” budget.

## Acton-Boxborough Regional High School – FY06 Budget Reductions

Position	Staffing	Comment
Vice Principal	FY05 = 3.0 FTE FY06 = 2.0 FTE	Reduction in Vice Principals reduces administrative coverage for student support for discipline, attendance, crisis intervention, state testing and more
School Counselor	FY05 = 7.0 FTE FY06 = 6.5 FTE	Fewer counselors means larger case loads; FY05 student to counselor ration = 236:1. Increasing student population and decreasing number of counselors will increase this ratio, making timely interventions and effective college counseling both more difficult. Counselors will also have to pick up some of the Vice Principal's tasks.
Alternative Program for students under 16 years of age	FY05 = 1.8 FTE FY06 = 0.4 FTE	Elimination of off-site program jeopardizes progress for a group of the most at-risk students.
Classroom Teachers	FY05 = 89.6 FTE FY06 = 83.1 FTE	Reduction of 6.4 teaching positions cuts 32 sections of core academic and elective subjects. Class size will increase from average 25 in FY05 to 28 in FY06 as a result of these cuts and increasing student population.
Duty Supervisors/Monitors	FY05 = 9.0 FTE FY06 = 2.5 FTE	Monitors supervise students during their free periods and keep the school safe and quiet for those in classrooms. Fewer class offerings (see above) and an increase in students will mean more students free more often throughout the day. Fewer monitors will result in teachers needing to supervise students rather than meeting with students for extra help and other academic assistance or curriculum work.
Program Assistants	FY05 = 5.0 FTE FY06 = 1.5 FTE	Various assistants who provide direct student service in core curriculum areas. Positions eliminated might include one of two Academic Support Assistants, only World Language Lab Assistant, only Science Lab Assistant, one of two Library Assistants.
Building Support Positions	FY05 = 3.23 FTE FY06 = 1.23 FTE	Various assistants who support some of the programs at the high school (e.g., School to Career, Counseling office, Assistant Registrar, Music/Athletic secretary, Athletic Trainer). Loss of these positions continues to erode the comprehensive nature of the high school program and means fewer opportunities for students. Some of these services might be returned with increased fees.

Student Activities	Cut of \$50,000	Likely will result in fewer extracurricular activities, particularly those that benefit students who need a place to connect with their high school.
Central Office Support	FY05 = 5.48 FY06 = 4.48 FTE	Reduction in administrative support available to process accounting, data management, and other requirements in a timely fashion. Also various activities (School Business Partnership) will be curtailed K-12.

At R. J. Grey students come from many different backgrounds and experiences. Early adolescence can be a turbulent time for many seventh and eighth graders. They are at a challenging crossroads between childhood and adulthood and undergo tremendous developmental changes. Perhaps more so than at any other time in their lives, these young adolescents are struggling with issues of identity and acceptance. The experience can be particularly difficult for the seventh grade students who are coming from six different elementary schools. Junior High provokes anxiety for many students who are worried about “fitting in” in light of their perceived differences.

To provide this sense of belonging, students are organized into “teams” where a group of students have all of their major classes with the same set of teachers. The team structure, through common planning time, allows teachers to get to know a group of students very well and to provide support for the students. Additionally, this team approach also allows students to concentrate on getting to know one group of kids very well, which helps alleviate anxiety and provides a supportive environment. Teaming helps give these students the chance to get accustomed to being in a more demanding school with nearly 1,000 other students each day.

Living within the available revenues will result in the continuation of teaming for seventh graders but the elimination of teaming at the eighth grade. Additionally, the “exploratory program” offered to all students at the Junior High, which provides art, music, Minuteman Tech, information skills, and other classes to all students as part of the curriculum, will be cut in half. Some exploratory offerings will be eliminated, including the Minuteman Tech program (for 7<sup>th</sup> and 8<sup>th</sup> graders).

The eighth grade experience will be more like a true “junior high,” where students will be randomly grouped in classes with little concern for keeping them with a core group of peers. This change will have little effect on class size, but will dramatically change the climate of the junior high experience for students, staff, and families. Additionally, eighth grade students will have more study halls than currently, due to the reduced course offerings.

These reductions are detailed below.

## R. J. Grey – FY06 Budget Reductions

Position	Staffing	Comment
Exploratory Teachers – Minuteman Tech 2.0 Art 1.0 Study Skills Tech 1.0	FY05 = 8.0 FTE FY06 = 4.0 FTE	50% reduction in Exploratory program 7 <sup>th</sup> and 8 <sup>th</sup> grade Eliminates Minuteman Tech program at RJ Grey
World Language Teacher	FY05 = 7.2 FY06 = 7.0 FTE	Eliminate teaming at 8 <sup>th</sup> grade – Class size average increase from 18- 24 to 18-28
Math Teacher – Grade 8	FY05 = 4.0 FTE FY06 = 3.6 FTE	Eliminate teaming at 8 <sup>th</sup> grade – Class size average increase from 18- 25 to 21-25
Science Teacher – Grade 8	FY05 = 4.0 FTE FY06 = 3.6 FTE	Eliminate teaming at 8 <sup>th</sup> grade – Class size average increase from 23 to 25
English Teacher – Grade 8	FY05 = 4.0 FTE FY06 = 3.6 FTE	Eliminate teaming at 8 <sup>th</sup> grade – Class size average increase from 23 to 25
Social Studies Teacher – Grade 8	FY05 = 4.0 FTE FY06 = 3.6 FTE	Eliminate teaming at 8 <sup>th</sup> grade – Class size average increase from 23 to 25
Assistant Principal	FY05 = 2.0 Asst Principals FY06 = 1.0 Asst Principal	Reduces administrative coverage for student support for discipline, attendance, crisis intervention, state testing, and more.
Librarian	FY05 = 1.0 FTE  FY06 = 0.5 FTE	50% reduction in professional library support
Teacher Assistant	FY05 = 3.4 FTE FY06 = 2.8 FTE	Reduction in student support
Intramurals	Cut of \$5,000	To be replaced by increased fees and/or alternative funding
Student Activities	Cut of \$75,000	To be replaced by increased fees and/or alternative funding

## Acton-Boxborough Regional Schools Budget Reductions during Last Two Years

<b>Fiscal Year</b>	<b>FTE</b>	<b>Description</b>	<b>Amount</b>
2004-05	Central Office	0.5 Central Admin Support	\$8,469
2004-05	Central Office	0.25 Facilities Support	\$8,470
2004-05	Central Office	0.5 Grants Writing/Mgmt	\$42,795
2004-05	Central Office	Inservice	\$15,000
2004-05	Central Office	R&D	\$5,000
2004-05	Central Office	Textbooks	\$25,000
2004-05	Systemwide	0.5 Custodian	\$27,073
2004-05	ABRHS	1.3 Campus Monitors	\$24,000
2004-05	ABRHS	Library Books	\$8,740
2004-05	ABRHS	JV Sports	\$30,000
2004-05	ABRHS	Activities (Aca Dec, Spec, Lit Mag)	\$5,634
2004-05	ABRHS	Freshman Sports	\$10,000
2004-05	ABRHS	Substitutes	\$11,800
2004-05	ABRHS	NEASC Restructuring	\$9,340
2004-05	ABRHS	R&D High School	\$6,000
2004-05	ABRHS	Outlay Equipment	\$5,000
2004-05	ABRHS	Student Activities Salary Stipends	\$25,000
2004-05	ABRHS	Media Center Inventory	\$1,200
2004-05	ABRHS	Science Supplies	\$8,491
2004-05	ABRHS	Alternative Program Texts	\$1,460
2004-05	ABRHS	0.2 English I	\$16,389
2004-05	ABRHS	0.2 English - MCAS	\$16,389
2004-05	ABRHS	0.2 Alternative Program	\$12,619
2004-05	ABRHS	0.2 World History AE	\$16,284
2004-05	ABRHS	0.2 US History/Government AE	\$16,284
2004-05	ABRHS	0.2 Special Educator	\$9,580
2004-05	ABRHS	0.4 Library Assistant	\$7,570
2004-06	ABRHS	Counseling Computer Time	\$4,500
2004-07	Jr High	1.0 7th Grade Team - Math Teacher	\$44,400
2004-08	Jr High	1.0 7th Grade Team - Science Teacher	\$44,400
2004-09	Jr High	1.0 7th Grade Team - Social Studies Teach	\$44,400
2004-10	Jr High	1.0 7th Grade Team - English Teacher	\$56,400
2004-11	Jr High	1.0 7th Grade Team - World Language Tee	\$36,820
2004-12	Jr High	Interscholastic Sports	\$6,662
2004-13	Jr High	Intramurals	\$5,000
2004-14	Jr High	Student Activities	\$3,500
2004-15	Jr High	Capital Outlay	\$5,000
2004-16	Jr High	Supplies	\$7,047
2004-17	Jr High	Team (Academic) Resources	\$8,271
2004-18	Jr High	Textbooks - District Level	\$16,000
2004-19	Jr High	A Block Program	\$36,000
2004-20	Jr High	0.6 Phys Ed Teacher	\$27,240
2004-21	Jr High	0.2 Counselor/Psychologist	\$9,580
<b>Total Reductions 2004-2005</b>		<b>10.4</b>	<b>\$728,807</b>
2003-04	ABRHS	Freshman Sports	\$10,000
2003-04	ABRHS	0.2 World Language Teacher	\$10,113
2003-04	ABRHS	0.2 Math Teacher	\$7,996
2003-04	ABRHS	0.1 Science Teacher	\$4,202
2003-04	ABRHS	Alternative Program - Summer	\$9,200
2003-04	ABRHS	0.4 Library Assistant	\$7,296
2003-05	ABRHS	0.2 Creative Writing Teacher	\$8,062
2003-06		1.0 Exploratory/Principles of Engineering	\$50,294
2003-07	Jr High	2.0 SPED Assistants	\$39,434
2003-04	Systemwide	0.5 Technology Integration Specialist	\$27,011
<b>Total Reductions 2003-2004</b>		<b>4.6</b>	<b>\$173,608</b>
<b>Total APS Reductions</b>		<b>15.0</b>	<b>\$902,415</b>

## Revised Enrollment Projections - 11/04

PUBLIC SCHOOL ENROLLMENT PROJECTIONS									
Elementary School									
Acton, MA: 1997-2015									
Year	K-12	K	1	2	3	4	5	6	Total
1997*	3,751	294	337	334	323	327	327	326	2,268
1998*	3,963	336	319	355	346	334	325	337	2,352
1999*	4,096	326	353	318	359	346	346	324	2,372
2000*	4,215	323	346	358	332	362	359	344	2,424
2001*	4,307	338	345	351	360	335	364	367	2,460
2002*	4,450	361	361	350	353	357	343	381	2,506
2003*	4,517	334	348	369	360	355	365	349	2,480
2004*	4,575	328	352	363	376	365	361	379	2,524
2005	4,628	316	346	360	372	379	373	367	2,512
2006	4,688	357	333	353	368	374	387	379	2,553
2007	4,702	313	377	341	362	371	382	394	2,539
2008	4,668	289	329	385	349	364	379	389	2,484
2009	4,620	268	304	337	394	351	372	386	2,412
2010	4,613	301	283	311	345	397	359	379	2,374
2011	4,576	295	317	289	318	347	405	365	2,337
2012	4,543	289	311	324	296	321	354	413	2,308
2013	4,492	283	305	318	332	298	327	361	2,224
2014	4,422	278	299	311	325	334	304	333	2,185
2015	4,348	272	293	305	319	328	341	310	2,168
2016	4,274	267	287	299	313	321	335	348	2,168

PUBLIC SCHOOL ENROLLMENT PROJECTIONS			
Junior School			
Acton, MA: 1997-2016			
Year	7	8	Total
1997*	316	271	587
1998*	336	307	643
1999*	341	345	686
2000*	315	345	660
2001*	335	333	668
2002*	352	348	700
2003*	375	354	729
2004*	351	368	719
2005	377	356	733
2006	366	382	748
2007	377	370	748
2008	392	382	774
2009	387	397	784
2010	384	392	776
2011	377	389	765
2012	363	382	745
2013	411	368	779
2014	359	416	775
2015	332	364	695
2016	308	336	644
2017	346	312	658

PUBLIC SCHOOL ENROLLMENT PROJECTIONS					
High School					
Acton, MA: 1997-2016					
Year	9	10	11	12	Total
1997*	259	234	199	204	896
1998*	260	268	237	203	968
1999*	282	253	265	238	1038
2000*	329	277	260	265	1131
2001*	323	324	276	256	1179
2002*	325	320	322	277	1244
2003*	343	328	315	322	1308
2004*	362	338	332	300	1332
2005	354	359	336	333	1382
2006	342	352	357	337	1388
2007	368	340	349	358	1415
2008	357	365	338	350	1410
2009	368	354	363	339	1424
2010	382	366	352	364	1463
2011	378	379	363	353	1473
2012	374	375	377	364	1490
2013	368	372	372	378	1489
2014	355	365	369	373	1462
2015	401	352	362	370	1485
2016	350	398	350	364	1461
2017	324	348	395	351	1417

Excludes choice

\* Actual data

Sources: Acton-Boxborough School System  
Acton Town Clerk & Building Commissioner  
Mass. Department of Public Health

NOTE: This scenario is a result of utilizing **8 year averages** for the kindergarten to 5th and grade to grade ratios.

## **Acton Public School District**

# Acton Public Schools

## Proposed FY06 Budget Request

<u>Account Description</u>	<u>2004 Budget</u>	<u>2004 Actual</u>	<u>2005 Budget</u>	<u>2005 YTD</u>	<u>2006 Request</u>	<u>Diff in \$</u>	<u>Diff in %</u>
01 SALARIES, TEACHING	\$9,330,377.00	\$9,108,808.95	\$9,560,187.00	\$9,409,343.41	\$10,148,580.00	\$588,393.00	6.15%
02 SALARIES, PRINCIPALS	\$465,763.00	\$465,090.08	\$469,956.00	\$469,936.00	\$479,285.00	\$9,329.00	1.99%
03 SALARIES, CENTRAL AD	\$361,558.50	\$365,911.31	\$372,901.00	\$371,754.54	\$382,216.00	\$9,315.00	2.50%
04 SALARIES, CLERICAL &	\$2,304,581.00	\$2,301,741.45	\$2,195,600.00	\$2,185,250.96	\$2,318,916.00	\$123,316.00	5.62%
06 SALARIES, BUILDINGS	\$198,280.00	\$224,485.99	\$213,717.00	\$215,392.35	\$219,189.00	\$5,472.00	2.56%
07 SALARIES, CUSTODIAL	\$526,842.00	\$567,871.58	\$550,425.00	\$510,853.34	\$571,525.00	\$21,100.00	3.83%
08 SALARIES, HOME INSTR	\$1,000.00	\$2,655.36	\$1,000.00	\$60.00	\$1,000.00	\$0.00	0.00%
09 SALARIES, SUBSTITUTE	\$157,765.34	\$214,204.77	\$162,615.00	\$95,099.98	\$197,469.00	\$34,854.00	21.43%
10 FRINGES, COURSE REIM	\$8,000.00	\$6,316.00	\$7,600.00	\$4,820.00	\$7,981.00	\$381.00	5.01%
11 FRINGES, HEALTH INSU	\$1,685,614.51	\$1,671,531.58	\$2,287,823.00	\$1,421,190.33	\$2,560,870.00	\$273,047.00	11.93%
16 INSTRUCTIONAL SUPPLI	\$244,751.33	\$229,737.85	\$198,133.00	\$190,186.46	\$232,139.00	\$34,006.00	17.16%
17 INSTRUCTIONAL TEXTBO	\$69,386.00	\$64,748.73	\$48,759.00	\$57,110.57	\$69,458.00	\$20,699.00	42.45%
18 INSTRUCTIONAL, LIBRA	\$18,228.09	\$17,227.87	\$16,470.00	\$15,448.57	\$19,316.00	\$2,846.00	17.28%
19 OTHER, CAPITAL OUTLA	\$116,341.59	\$99,930.04	\$105,169.00	\$95,036.75	\$136,003.00	\$30,834.00	29.32%
21 OTHER, DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$45,140.00	\$45,140.00	0.00%
23 OTHER, MAINTENANCE B	\$165,365.43	\$426,984.40	\$132,332.00	\$173,108.05	\$164,106.00	\$31,774.00	24.01%
24 OTHER, MAINTENANCE O	\$68,658.19	\$88,548.86	\$70,992.00	\$55,747.35	\$96,630.00	\$25,638.00	36.11%
26 OTHER, LEGAL SERVICE	\$45,000.00	\$51,924.27	\$45,000.00	\$34,086.88	\$49,500.00	\$4,500.00	10.00%
27 OTHER, ADMIN SUPPLIE	\$222,758.00	\$200,268.16	\$189,201.00	\$103,453.63	\$197,554.00	\$8,353.00	4.41%
29 OTHER, CUSTODIAL SUP	\$35,200.00	\$33,143.89	\$33,037.00	\$39,610.88	\$37,620.00	\$4,583.00	13.87%
30 OTHER, SPED TRANSPOR	\$253,017.00	\$254,020.20	\$252,409.00	\$253,218.88	\$315,214.00	\$62,805.00	24.88%
31 OTHER, STUDENT TRANS	\$189,464.57	\$204,591.48	\$187,019.00	\$190,264.30	\$202,978.00	\$15,959.00	8.53%
32 OTHER, TRAVEL	\$13,596.00	\$12,634.33	\$9,427.00	\$3,812.02	\$10,912.00	\$1,485.00	15.75%
33 OTHER, SPED TUITION/	\$1,572,959.00	\$1,229,108.25	\$1,445,882.00	\$1,471,600.18	\$981,440.00	-\$464,442.00	-32.12%
34 OTHER, UTILITIES	\$615,998.00	\$601,208.45	\$688,346.00	\$683,710.22	\$770,118.00	\$81,772.00	11.88%
<b>Grand Totals:</b>	<b>\$18,670,504.55</b>	<b>\$18,442,693.85</b>	<b>\$19,244,000.00</b>	<b>\$18,050,095.65</b>	<b>\$20,215,159.00</b>	<b>\$971,159.00</b>	<b>5.05%</b>

## APS “A” and “B” Budget Options

- Acton Public School Committee has developed budgets to meet three possible funding levels
  - \$4.5 million override = “A” Budget  
plus \$350,000 capital/maintenance
  - \$3.8 million override = “A” Budget  
Current staff/service levels; defer capital
  - No Override = “B” Budget  
Currently three alternatives – decision 2/17

### APS FY '06 “A” Budget Increase \$3.8 million override

FY '06 Operating Budget      \$20,215,159

FY '05 Operating Budget      \$19,244,000

Increase = +5.05%      *or*      \$ 971,159

APS  
“A” Budget Plus Capital  
\$4.5 million override

FY '06 Operating Budget      \$20,565,159

FY '05 Operating Budget      \$19,244,000

Increase = +6.87%      *or*    \$ 1,321,159

APS  
“B” Budget Plus Capital  
no override

FY '06 Operating Budget      \$18,931,159

FY '05 Operating Budget      \$19,244,000

Decrease = -1.63%      *or*    \$ -312,841

## APS “A” Budget

- \$3.8 million override allows current staff and service levels to continue
- No restoration of cuts over the last two years
  - 71% of classes K-3 are above School Committee Class Size Guidelines of no more than 22 in Kindergarten – 3<sup>rd</sup> Grade
  - The only certified librarian
  - The only technology integration specialist
  - ¾ of district funding for assistants cut

## APS “A” Budget With Capital

- \$4.5 million override would allow \$350,000 to be used for top maintenance priorities.
- Douglas, Conant, Gates and Administration Building items to include:
  - Paving driveway entrance to Gates
  - Various HVAC items at each school
  - Energy efficient lighting at each school
  - Roof seem repairs at Douglas & Admin
  - Two trucks to maintain properties
  - One computer for the teacher in each of 42 classrooms to replace 8+ year old computers

# Current Class Sizes

## Maintain with override

Grade	Conant				Total	Douglas			Total	Gates				Total	McCarthy-Towne				Total	Merriam				Total	Total	#Sec.	Avg. Siz
<i>Rm</i>	CAD	CB	CC			DAD	DB	DC		GAD	GB	GC	2#		TAD	TB	TC	[2]		MAD	MB	MC		2#			
K	23	23	20	66		23	21	22	66	22	22	22	66		23	20	22	65		22	22	23	67	330	15	22.0	
Gr. 1	25	22	24	71		24	24	22	70	22	24	24	70		23	23	24	70		24	23	24	71	352	15	23.5	
Gr. 2	23	23	24	70		24	23	24	71	24	24	23	71		22	22	22	66		22	22	22	22	88	366	16	22.9
Gr. 3	23	23	24	70		23	23	24	70	23	24	24	71		24	24	24	72		24	23	24	24	95	378	16	23.6
Gr. 4	22	22	21	65		24	24	24	72	24	23	23	70		24	25	25	74		22	22	21	22	87	368	16	23.0
Gr. 5	25	24	25	74		24	23	24	71	24	23	23	70		22	21	21	85		22	22	22	66	366	16	22.9	
Gr. 6	25	26	25	76		26	26	25	77	26	25	27	78		25	25	25	75		26	23	26	75	381	15	25.4	
														[14]    Averag 23.7    521													
Total	21 Sec Averag    23.4    492					21 Sec Averag    23.7    497				21 Sec Averag    23.6    496				22 Sec Averag    23.0    507					24 Sec Averag    22.9    549					2541	109	23.3	
Range	20    26					21    26				22    27				20    25					21    26					20    27			

## Current Staffing Levels Maintain with override

FTE	Title	Staff in each school
5	Principals	1
109	Class Sections (1 teacher)	3-4 per grade
5	Counselors	1
5	Reading Specialists	1
5	Nurses	1
12	Art/Music/P.E.	2.4 (.8 per area)
10	Custodians	2 shifts
5.7	Classroom Assistants	40 hours per week
5	Library Media Assistants	35 hours per week
3.15	Technology Assistants	19 hours per week
164	Total	

## “B” Budget Options

- School Committee working with school administrators has developed three budget scenarios for a failed override.
  - \* Program Reduction
  - \* Increase Class Size
  - \* Close one school
- Public Input until 2/17
  - website survey at [aps.mec.edu](http://aps.mec.edu)
  - email through [apsc@acton-ma.gov](mailto:apsc@acton-ma.gov)
  - School Committee meetings (2/17)
  - Budget forum (2/16)

## “B” Budget Option #1: Program Reduction

- All Non-Classroom curricular options would be eliminated
- Students would spend full day in classroom except for lunch and recess
- Art, Music, Physical Education
- Reading Specialists
- School Counselors – 50% of current staffing
- Library Assistants – no staffing of libraries, technology Support, curriculum support

## Acton Public Schools FY '06 Budget Reductions

Scenario: "Program Reduction"

FTE	Position Cut	Amount
1.0	Central Office/Systemwide Staff (2 @ .5 FTE)	\$40,000
3.5	Reading Teachers	\$157,500
12.0	Art, Music, PE Teachers	\$540,000
1.5	Counselors	\$67,500
1.0	Curriculum Specialist	\$45,000
5.0	Media Assistants	\$73,500
1.0	Lunch/Recess Monitors (5 @ .2 FTE)	\$18,500
1.5	Technology Assistants	\$30,000
5.5	Classroom Teachers	\$247,500
32.0		\$1,219,500

## “B” Budget Program Reduction Staffing Levels

<b>FTE</b>	<b>Title</b>	<b>Staff in each school</b>
5	Principals	1
103.5	Class Sections (1 teacher)	3 per grade (5% cut)
3.5	Counselors	.7 (30% cut)
1.5	Reading Specialists	.3 (70% cut)
5	Nurses	1
0	Art/Music/P.E.	(100% cut)
10	Custodians	2 shifts
11	Classroom Assistants	78 hours per week
0	Library Media Assistants	(100% cut)
2.0	Technology Assistants	(43% cut)
<b>142.5</b>	<b>Total (32 FTE Cut)</b>	

## B Budget Option #2: Increase Class Size

- 5 classroom sections per school would be cut; one each in grades 2-6
- Class sizes in grades K-1 would be preserved, as well as programs
- Class sizes in grades 2-6 would increase 33%-50%; ranging between 29-37
- Classroom assistants would be increased

## Acton Public Schools

### FY '06 Budget Reductions

#### Scenario: "Increase Class Size"

<b>FTE</b>	<b>Position Cut</b>	<b>Amount</b>
<b>1.0</b>	<b>Central Office/Systemwide Staff (2 @ .5 FTE)</b>	<b>\$40,000</b>
<b>25.0</b>	<b>Classroom Teachers</b>	<b>\$1,125,000</b>
<b>2.7</b>	<b>Art, Music, PE Teachers</b>	<b>\$119,500</b>
<b>28.7</b>		<b>\$1,284,500</b>

## B Budget Increase Class Size Staffing Levels

<b>FTE</b>	<b>Title</b>	<b>Staff in each school</b>
5	Principals	1
84	Class Sections (1 teacher)	2-3 per grade (23% cut)
5	Counselors	1
5	Reading Specialists	1
5	Nurses	1
9.3	Art/Music/P.E.	2.4 (23% cut)
10	Custodians	2 shifts
17	Classroom Assistants	120 hours per week
4.15	Library Media Assistants	25 hours per week
3.15	Technology Assistants	19 hours per week
<b>147.6</b>	<b>Total (28.7 FTE Cut)</b>	

# B Budget Increase Class Size

## Class Size Projections

Grade	Conant				Total	Douglas			Total	Gates				Total	McCarthy-Towne					Total	Merriam				Total	Total	#Sec.	Avg. Siz
<i>Rm</i>	CAD	CB	CC			DAD	DB	DC		GAD	GB	GC	2#		TAD	TB	TC	[2]			MAD	MB	MC		2#			
K	21	21	21	63		21	21	21	63		21	21	21	63		21	21	21	63			21	21	22	64	316	15	21.1
Gr. 1	23	23	23	69		23	23	23	69		23	23	23	69		23	23	23	69			24	23	23	70	346	15	23.1
Gr. 2		36	36	72			36	36	72			36	36	72			36	36	72				36	36	72	360	10	36.0
Gr. 3		35	35	70			35	36	71			35	36	71			33	33	66			31	31	32	94	372	11	33.8
Gr. 4		35	36	71			35	36	71			35	36	71			36	36	72			31	31	32	94	379	11	34.5
Gr. 5		32	33	65			36	36	72			35	35	70			37	37	74			30	31	31	92	373	11	33.9
Gr. 6		37	37	74			35	35	70			35	35	70		29	29	29	87				33	33	66	367	11	33.4
														[14] Average 23.5 517														
Total	21 Sec Average 23.0 484					21 Sec Average 23.2 488				21 Sec Average 23.1 486				22 Sec Average 22.9 503						24 Sec Average 23.0 552					2513	84	29.9	
Range	21 37					21 36				21 36				21 37						21 36					21 37			

## B Budget Option #3: Close One School

- One of the five elementary schools would be closed for the long term
- Students would be distributed evenly among remaining four elementary schools.
- Class sizes would increase by 4-6 students per classroom; grades 1-6 would range between 26 and 30
- All non-classroom school spaces would be used for classrooms (e.g. Art, music rooms) – no room for growth

## Acton Public Schools

### Close One School Budget Reductions

FTE	Position Cut	Amount
1.0	Central Office/Systemwide	\$40,000
17	Classroom Teachers	\$765,000
4.0	Principal, Counselor, Reading, Nurse	\$225,000
2.4	Art, Music, P.E.	\$108,000
1.5	Office Assistants	\$50,984
2.0	Custodians/Substitutes	\$95,286
	Building Maint/Capital Outlay/Misc	\$64,493
1.2	Classroom Assistants	\$16,878
1.5	Library Assistants, Lunch/Recess, Tech	\$40,000
	Utilities, Telephone, Water	\$66,426
<b>30.6</b>	<b>Total</b>	<b>\$1,472,067</b>

## B Budget Close One School Class Size Projections

Grade	Sections	# Students	Class Size
K	15 → 14	316	22.6
1	15 → 13	345	26.6
2	16 → 13	360	27.7
3	16 → 13	372	28.6
4	16 → 13	379	29.2
5	16 → 13	373	28.7
6	15 → 13	367	28.2

## B Budget Close One School Staffing Levels

FTE	Title	Staff in each school
4	Principals	1 (20% cut)
92	Class Sections (1 teacher)	3-4 per grade (16% cut)
4	Counselors	1 (20% cut)
4	Reading Specialists	1 (20% cut)
4	Nurses	1 (20% cut)
9.6	Art/Music/P.E.	2.4 (20% cut)
8	Custodians	2 shifts (20% cut)
4.5	Classroom Assistants	40 hours per week
3.32	Library Media Assistants	25 hours per week
2.52	Technology Assistants	19 hours per week
<b>135.74</b>	<b>Cut 30.6 FTE Cut</b>	

## Transportation Fee

- Each of the three “B” budget options includes a transportation fee
- Families would be charged \$250 per student for bussing, with a \$500 family cap
- Projected revenues \$200,000

# **Acton Public Schools** **Budget Reductions during Last Two Years**

<b>Fiscal Year</b>	<b>FTE</b>	<b>Description</b>	<b>Amount</b>
2004-05 Central Office	0.5	Central Admin Support	\$17,615
2004-05 Central Office	0.25	Facilities Support	\$16,970
2004-05 Central Office	0.5	Grants Writing/Mgmt	\$34,295
2004-05 Central Office	0.7	Pupil Services Leadership	\$33,280
2004-05 Conant		Conant Operating Budget	\$6,654
2004-05 Douglas		Douglas Operating Budget	\$6,709
2004-05 Gates		Gates Operating Budget	\$6,708
2004-05 McCarthy-Towne		McT Operating Budget	\$6,871
2004-05 Merriam	1.0	Merriam Classroom Teacher	\$56,400
2004-05 Merriam		Merriam Operating Budget	\$7,197
2004-05 Systemwide		ATP Specialist Supplies	\$3,975
2004-05 Systemwide		Capital Outlay	\$1,500
2004-05 Systemwide	7.4	Classroom Assistants	\$79,203
2004-05 Systemwide		CO Inservice Training	\$12,500
2004-05 Systemwide		CO R&D	\$10,720
2004-05 Systemwide		CO Text/Learning Materials	\$10,000
2004-05 Systemwide	0.5	Custodian	\$18,573
2004-05 Systemwide	1.0	ESL Teacher	\$43,570
2004-05 Systemwide		Inservice Training	\$2,620
2004-05 Systemwide	1.0	Media Coordinator	\$65,573
2004-05 Systemwide		Mentor Coordinator	\$2,500
2004-05 Systemwide		Mentor Stipends	\$10,600
2004-05 Systemwide		Mentor Substitutes	\$2,000
2004-05 Systemwide		Mentor Supplies	\$500
2004-05 Systemwide	1.0	SPED Assistant	\$24,500
2004-05 Systemwide	0.7	SPED Specialists	\$33,600
2004-05 Systemwide		Text & Learning	\$5,000
<b>Total Reductions 2004-2005</b>	<b>14.6</b>		<b>\$519,633</b>
2003-04 Systemwide	1.0	ESL Assistant	\$26,817
2003-04 Systemwide		School-to-Careers	\$11,840
2003-04 Systemwide		Instrumental Music	\$36,525
2003-04 Systemwide	0.5	Integrated Preschool SPED Teacher	\$20,877
2003-04 Systemwide	3.0	SPED Assistants	\$62,580
2003-04 Systemwide	3.1	Classroom Assistants	\$37,231
2003-04 Systemwide	0.5	Technology Integration Specialist	\$28,513
<b>Total Reductions 2003-2004</b>	<b>8.1</b>		<b>\$224,383</b>
<b>Total APS Reductions</b>	<b>22.7</b>		<b>\$744,016</b>